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STATE OF HAWAII
PUBLIC UTILITIES COMMISSION
DEPARTMENT OF BUDGET AND FINANCE
485 S. KING STREET, #103

HONOLULU, HAWAII 96813

May 23, 2007

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Edward L. Reinhardt President Maui Electric Company, Limited P. O. Box 398 Kahului, Hawaii 96733-6898

Catherine P. Awakuni
Executive Director
Department Of Commerce And
Consumer Affairs
Division of Consumer Advocacy
P. O. Box 541
Honolulu, Hawaii 96809

Re: Docket No. 2006-0387 – Application of Maui Electric Company, Limited for Approval of Rate Increases and Revised Rate Schedules.

Dear Mr. Reinhardt and Ms. Awakuni:

Enclosed for your records are copies of comments received by the Hawaii Public Utilities Commission ("Commission") regarding the above-referenced docket since our April 18, 2007, dated letter transmitting comments received as of April 17, 2007. These comments were received by the Commission prior to, during, and shortly after the April 24, 25, and 26, 2007 public hearings held regarding the matters of this docket. Please contact the undersigned to address any concerns regarding this transmittal.

Sincerely.

∕∕ði Sook Kim

Commission Counsel

JSK:eh

Enclosures (13)

c: Dean K. Matsuura w/ enclosures Peter Y. Kikuta, Esq. w/ enclosures